5

Sectt. II-27—45,004—21-10-27.

Law (Edn) (1927) Department.

Misc SERIES.

G.O. No. 2462

DATED 21-12-27

[Despatch Abstract.]

[illegible] Appinangady - Taluk Board - Audit Report - 1926-27 - Returned with remarks.

Office of the Examiner of Local Fund Accounts,

Fort St.George, 25th November 1927.

Audit Report - Puttur Taluk Board (Elementary Education Fund) - 1926-27.

ASSISTANT SECY. TO GOVT. 28 NOV. 1927 LAW DEPT.

Forwarded to the Secretary to the Government of Madras, Law and Education Department, with copies of the President's replies and the resolution of the Taluk Board.

For Examiner of Local Fund Accts.

k.s.r.
22/11.

2

Report on the Audit of the Uppinangady Taluk Board Elementary Education Fund accounts of the South Kanara district for the year ending 31-3-1927 -- by Mr. J.M. Hooper, Examiner of Local Fund Accounts, Madras.

The audit of the accounts for the period from 1-4-1926 to 31-3-1927 was commenced on the 28-7-1927 and ended on the 30-7-1927.

2. During the period under audit the office of President was held by M.R.Ry. Molahalli Shiva Rao Avl.

3. The closing balance, viz., Rs. 6,750-1-10, is in agreement with that appearing in the Treasury pass book, after allowing for outstanding cheques, for the provident fund, for deposits and for unremitted revenue remaining on hand at the close of the year.

4. A statement of receipts and charges is appended.

5. The audit was conducted by District Inspector Mr. S. Rangaswami Iyer, in accordance with the rules on the subject, and a note on the defects discovered during it has been forwarded to the President. The general result is satisfactory.

6. Outstanding items in the last audit notes.

see para 6 infra

One item relating to the year 1925-26 is pending settlement.

7. Demand, collection and balance statement of school fees -- not sent.

No demand, collection and balance statement of school fees for the year 1926-27 was sent to the audit office in spite of repeated calls in the monthly objection statement. Attention is invited to Executive Instruction (206) of the Local Boards Manual.

8. Annual establishment return.

A detailed statement of the Elementary schools establishment as it stood on the 1-4-1927 was not sent to the audit office as required by Rule 177 of the Local Boards Manual.

9. The contribution from the general account to the

Elementary

Elementary Education Fund in 1926-27 fell short of the budget provision by Rs. 21-9-0.

10. The income and expenditure of the year were Rs. 57,937-10-9, and Rs. 63,563-7-7, respectively.

Examiner of Local Fund Accounts.

R.S.
14/9.

4

1,000—15-7-26.

Annual Account of Receipts and Charges of the Elementary Education Fund of the Uppinangadi Tk. Bd for the year 1926-1927

Heads.	Actuals, 1926-27.			Total.			Revised Estimate for 1926-27.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Opening Balance ...	12,375	14	8				1,725	.	.
RECEIPTS--ORDINARY--									
1. Education tax	6,488	3	10				6,385	.	.
2. Fines and penalties under the Elementary Education Act.									
3. Income from investments, etc. ..	19	2	11						
4. School fees	875	13	6				1000	.	.
5. Endowments									
6. Contributions	10	.	.						
7. Other receipts	17	12	6				10	.	.
8. Government grant—									
(i) Under section 37 of the Elementary Education Act.	6,360	.	.				6,415	.	.
(ii) Under the proviso to section 37 of the Act.	40,428	.	.				40,115	.	.
Contribution from the General Account ..	3,678	10	.				3,700	.	.
Total ..				57,937	10	9	57,625	.	.
RECEIPTS—CAPITAL—									
1. Government grants									
2. Endowments and contributions									
3. Loans									
4. Contribution from General Account--Ordinary.									
Total ..				.	.	.	-	-	.
Grand Total, Receipts (Ordinary and Capital) ..				57,937	10	9	57,625	.	.
Grand Total, including opening balance ...				70,313	9	5	59,350	.	.
EXPENDITURE--ORDINARY--									
1. Staff--									
Salaries and allowances--									
Masters	50,501	11	.				52,780	.	.
Clerks and servants	924	5	.				780	.	.
Capitation allowances									
Contribution to Provident Fund									
Travelling allowance	39	11	.				150	.	.
Stipends of teachers sent for training ..	648	15	.				540	.	.
Carried over ..	52,114	10	.				54,250	.	.

5

Heads.	Actuals, 1926-27.			Total.			Revised Estimate for 1926-27.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..	52,114	10	.				54,250	.	.
EXPENDITURE—ORDINARY—*cont.*									
2. Contingencies and equipment—									
Contingencies—									
House-rent	892	3	.				1080	.	
Other items	2672	3	10				2400	.	
Equipment—									
Furniture and apparatus	421	14	.				800	.	
Library books and maps	184	9	3				300	.	
Other items	43	7	.						
3. Prizes and scholarships									
4. Repairs to buildings	794	.	6				500	.	
5. Interest on and repayment of debt									
Total ..				57,122	15	7	59,330	.	
EXPENDITURE—CAPITAL—									
1. Land and buildings	5016	8	.						
2. Equipment—									
(1) Furniture and apparatus	1424	.	.						
(2) Library books and maps									
(3) Other items									
Total				6440	8	.	-	-	
Grand Total, Expenditure (Ordinary and Capital)				63563	7	7	59330	.	
Total, Closing balance ..				6750	1	10	20	.	
Grand Total, including closing balance ..				70313	9	5	59,350	.	

Mangalore
8th August 1927.

S. Ramaswamy Iyer

District Inspector of Local Fund Accounts.

S. Kanara.

6

M. R. Ry. Molahalli Shiva Rao, Avl.,
President, Taluk Board, Puttur, S.K.

Ref Replies on the Audit Report of the Uppinangady Taluk Board (now Puttur Taluk Board) of Elementary Edn. Fund Account for the year ending 31-3-1927

Para 6. Outstanding items in the last Audit notes:-

The outstanding item relate to the payment of equal contribution from the Taluk Board funds in respect of the school fees foregone. In my reply (para 5) to - Audit report for 1925-26, I had explained the circumstances under which the exemption from school fees was granted and had prayed Government to increase the --- amount of Compassionate Grant, in case the equal contribution was insisted upon. The prayer was not granted and the contribution was not paid. The abolition of school fees was sanctioned by the Board from time to -- time in compliance with the popular demand and the ---- resolutions were carried out forthwith as a matter of course. The advice given by the Government in G. Mis., 183, Law(Edn) dated 5-1-1927 was too late and --- the Board could not step back from such a progressive and popular measure when once carried out. Hence the only course available is to exempt the Board from payment of the equal contribution and therefore to approach Government to grant the exemption to this insolvent --- Board.

(P)

Para 7. Demand, collection and balance statement not sent.

This was not attended to by the concerned clerk who was on sick leave and who has not rejoined till now. The work will be got done and the D.C.B. statements ---- furnished.

Para 8. Annual establishment returns.

The explanation given in para 7 supra holds good here also., but the return has since been furnished.

9. Contribution from General Accounts.

The full amount of contribution of Rs 3700 being the contribution prescribed was paid in the year but Rs 21-9-0 was adjusted on account of some mistake in the compilation of the monthly account of the previous year.

31/10

President,
Puttur Taluk Board.

K.S/30-10.

31/10

6

Extract rom the proceedings of the eeting o, the Puttur Taluk Board, dated the 28th October 1927

Read the following -

* * *

No.249/1927.

Letter L.F. 5067 dated 26-9-1927 of the Examiner of Local Fund Accounts, Madras forwarding Audit Report on Elementary Education Fund Accounts of the Taluk Board for the period extending from 1st April 1926 to 31st --- March 1927 and requesting to return the report with ----- replies approved by the Board

RESOLUTION

A p p r o v e d.

* * *

/True copy/

President,
Puttur Taluk Board.

K.S/30-10.

9

Law (Edn)

C. 5721 A.

Subject: Elementary education fund - Puttur Taluk board - Audit report - 1926-27.

Paragraph 6 of the audit report. It is stated in this paragraph that one outstanding item of 1925-26 is pending settlement. The President, Taluk board states in his reply that the abolition of school fees in schools under its control was ordered on several occasions ranging over three years & that the taluk board is too poor to pay the equal amount of contribution ordered. The implication is that the taluk board should not be called on to pay contribution when for remissions ordered in previous years especially in view of the fact that the action of the taluk board in abolishing fees in three years was not called in question then & there. The President requests that the board may be exempted from paying the equal amount of contribution as it cannot possibly pay it by any means.

Page 7 c 7. & page 8 ? (O)

The D.P.I may perhaps, be requested u/o to offer his remarks.

DIRECTOR OF PUBLIC INSTRUCTION
M 213-B-12
9-DEC 1927
MADRAS

Encls 3 in A+
8.11.27.
Wir Q:o Rlg d 22.2.27

28.11.27

29/11

DPI

10

U.O.Reply No.213-B-12/210-12-27-28

Under clause (iii) of Rule 73 of the Fairm... Educational Rules, the local bodies concerned abolish the collection of fees in elementary schools under their management provided that the... raise their usual contribution from general reve... ues to the Elementary Education Fund under their control by an amount which is equal to the amount of fee income foregone. The amount of fee income actually realised by the Taluk Board, Uppinangadi, for the last four years is indicated below:-

1923-24	Rs.1885
1924-25	1383
1925-26	1755
1926-27	876

average = R...

ASSISTANT SECY. TO GOVT. 14 DEC 1927 LAW DEPT.

It will be observed from the above that the fee income realised in 1926-27 was considerably less than the amount collected in the previous years and this is due to the partial abolition of fees. In para (V) of G.O.No.1360 L.E., dated 7-8-25 it was pointed out to the Taluk Board that the gran... of exemption from payment of fees is not permissi... Again in para (IV) of G.O.No.183 L.E., dated 5-2-1927 it was pointed out that it is not desira... to abolish the collection of fees on account of the poor finances of the Taluk Board.

In view of these orders and considering the financial position of the Board there was no... justification for the abolition of fees. The Board has acted without any sense of financial responsibility and now appeals to Government requesting that they may be exempted from paying the equal amount of contribution as they cannot afford to do so. It is recommended that, if possible, the Board may be required to pay at least some contribution or else to revive the collection of fees.

10.12.27.

14.12.27

|| Law (Edn)

The President of the Taluk Board, Ippinangady ~~wrote to the Collector~~ stated as follows in ~~the Course of~~ his letter, dated 9.11.26; — G.O. 693 2.2.27 K-8

"Most of the schools where free education is sanctioned lie in malarial and forest clad parts of the taluk and the attendance therein was nominal. To improve the condition of such schools, free education was the only remedy."

Now is from the Taluk Board and worked in the Taluk

19-12-27

The ~~proposal~~ suggestion of the D.P.I. to order the levy of fees afresh seems to be not feasible. The Taluk finds itself unable to pay any contribution To ask it to pay some contribution may lead to nothing. It is for consideration therefore, whether the Taluk Board may be requested to examine carefully the condition of each school-centre where school fee has been abolished and to revive it, in places where it can be levied without undue hardship on the villagers.

This is the only thing feasible. I do not expect much will come out of this. Almost every Taluk Bd in S. Kanara has abolished fees.

19-12-27

PSM 15.12.27

17/12/27

Scott. II-5 (a)—38,004—26-10-27. (6)

C.5721 A. Law (Edn) DEPARTMENT.

	Date.	Initials.
When received for Fair-copying.		
When copied ..		88
When examined ..	21/12	
When signed ..		
When despatched ..		

E. E. Fund - Uppinangady Taluk Board - Audit report - 1926-27 - Recorded with remarks.

25
21/12

READ AGAIN G.O. No. ....., dated ..... 192 .

" " " " " " 192 .

READ —

C. No. 5721A From the Examiner, L.F. Accts. No. 7793/27 dated 25.11. 1927.

" " " " " " 192 .

" " " " " " 192 .

ORDER. No. 2462, dated 21/12/1927.

Misc.

Recorded

2. The defects noticed in paragraphs 7 & 8 of the audit report should not be allowed to recur.

3. As regards paragraph 6 of the report, the taluk board is requested to examine carefully, the condition of each school-centre where school fee has been abolished and to revise the fee in places where it can be levied without hardship to the residents.

21/12

To Uppinangady P.T.B. Puttur, S. Kanara
D.P.I with copy of C.F.
Examiner, L.F. Accounts.

19/12/27